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| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Name of the Course** | | **Code** | **Semester** | **T+U** | **Credit** | **ECTS** | | **Tax Law** | |  | 2 | 3+0 | 3 | 3 | | Prerequisite Courses |  | | | | | | | Language of the Courses | Turkish | | | | | | | Category of the Course | Compulsory | | | | | | | Coordinator of the Course |  | | | | | | | Lecturer |  | | | | | | | Asistants of the Course |  | | | | | | | Objective of the Course | Main objective of the course is aimed to inform the students about the mutual rights and duties of the taxpayer and the state in the Tax Procedure Law in order to create an infrastructure for accounting practices. | | | | | | | Learning Outputs of the Course | At the end of the course, the student:   1. Learns the basic concepts of tax law. 2. Learns the sources of tax law. 3. Knows the taxpayer's duties. 4. Gains knowledge of the taxation process. 5. Comprehends the ways to resolve tax disputes. | | | | | | | Content of the Course | This course includes tax law; its place in the legal system, its sources, the application of tax laws, the basic concepts of taxation, the taxation process, the reasons for ending the tax debt and penalties, the periods of filing a lawsuit and statute of limitations in tax law, tax auditing, tax crimes and penalties, tax jurisdiction and litigation periods. | | | | | | | **Weeks** | **Subjects** | | | | | | | 1 | Definition of tax law and its place in the legal system | | | | | | | 2 | Subject of tax law and other law with its branches relationship | | | | | | | 3 | Sources of tax law | | | | | | | 4 | Application of Tax Laws in terms of place and time | | | | | | | 5 | Interpretation of Tax Laws | | | | | | | 6 | Basic concepts of tax | | | | | | | 7 | Basic concepts of tax | | | | | | | 8 | Postponement, deferment and termination of tax debt | | | | | | | 9 | Terms in tax law | | | | | | | 10 | Tax crimes and penalties | | | | | | | 11 | Reasons for ending tax penalties | | | | | | | 12 | Tax administration, its duties and tax audit | | | | | | | 13 | Administrative resolutions of tax disputes | | | | | | | 14 | Resolution of tax disputes in the judiciary | | | | | |  |  | | --- | | **Competencies** | | Students are expected to understand the main topics of this course and use it in their fields and applications. | | **References** | | Hilmi , U. (2006). *Tax law and Turkish Tax System ,* Nobel Publications , Ankara.  Pehlivan O. ( 2006). *Tax law and Turkish Tax System* , Derya Bookstore , Trabzon. | | **Assessment System** | | It is stated in the syllabus at the beginning of the semester. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **Learning Outcomes of the Program and Course Matrix Chart** | | | | | | | | | | | | | | | | | | |  | **PO1** | **PO2** | | **PO3** | **PO4** | | **PO5** | **PO6** | | **PO7** | **PO8** | | **PO9** | **PO10** | | **PO11** | **PO12** | | **LO1** | 4 | 5 | | 5 | 5 | | 5 | 3 | | 3 | - | | 2 | 5 | | 2 | 5 | | **LO2** | 4 | 5 | | 5 | 5 | | 5 | 3 | | 3 | - | | 2 | 5 | | 2 | 5 | | **LO3** | 4 | 5 | | 5 | 5 | | 5 | 3 | | 3 | - | | 2 | 5 | | 2 | 5 | | **LO4** | 4 | 5 | | 5 | 5 | | 5 | 3 | | 3 | - | | 2 | 5 | | 2 | 5 | | **LO5** | 4 | 5 | | 5 | 5 | | 5 | 3 | | 3 | - | | 2 | 5 | | 2 | 5 | | **LO: Learning Outcomes PO: Program Outcomes** | | | | | | | | | | | | | | | | | | | **Contribution**  **Level** | | | **1 Very Low** | | | **2 Low** | | | **3 Intermediate** | | | **4 High** | | | **5 Very High** | | |   Relevance of Program Outcomes and Course   |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **Name of the Course** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** | **PO11** | **PO12** | | Tax Law | 4 | 5 | 5 | 5 | 5 | 3 | 3 | - | 2 | 5 | 2 | 5 | |